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WINDELS MARX LANE & MITTENDORF, LLP *Attorneys for Alan Nisselson, Chapter 7 Trustee* 156 West 56th Street New York, New York 10019 Telephone (212) 237-1000

Attorney Appearing: Alan Nisselson (anisselson@windelsmarx.com)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

THE D&M CAPITAL GROUP, LLC,

Chapter 7

Case No. 19-11711-scc

Debtor.

DECLARATION OF ALAN NISSELSON ON BEHALF OF WINDELS MARX LANE & MITTENDORF, LLP DISCLOSING REVISED PROFESSIONAL FEE HOURLY RATES

ALAN NISSELSON, declares under penalty of perjury, as follows:

- 1. I am a member of the law firm of Windels Marx Lane & Mittendorf, LLP ("Windels Marx", or, the "Firm"), which maintains New York Offices located at 156 West 56th Street, New York, New York 10019. I am a member in good standing of the Bar of the State of New York and am admitted to practice in the Southern District of New York and the Eastern District of New York. I am in all respects competent to make this Declaration in connection with the retention of Windels Marx as counsel for Alan Nisselson (the "Trustee"), trustee for the Chapter 7 estate of The D&M Capital Group, LLC (the "Debtor"), pursuant to section 327(a) of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.
- 2. As described in the Trustee's application seeking authorization to retain and employ Windels Marx as his counsel, Windels Marx periodically changes its hourly rates to adjust for economic and other conditions. Windels Marx last increased its hourly rates in January 2021 and

has determined that it now needs to increase its hourly rates in order to adjust for certain changes in economic conditions and increased operating costs.

3. Effective as of January 1, 2022, Windels Marx will increase the hourly rates of its professionals which will provide services to the Trustee in the Debtor's case. The hourly rates of these professional will be increased as follows:

Type of Professional	Old Hourly Rate Range	New Hourly Rate Range
Partners	\$640-\$1,000	\$670-\$1,030
Associates	\$550-\$570	\$575-\$595
Counsel	\$760-\$830	\$795-\$860
Paraprofessionals	\$270-\$385	\$280-\$395

- 4. Windels Marx has carefully considered these rate increases, as well as the rates of other similar law firms providing similar services, and I believe the new hourly rates for professionals to be charged by Windels Marx are reasonable.
- 5. I swear that the foregoing statements are true and correct to the best of my knowledge, information and belief.

Dated: New York, New York /s/ Alan Nisselson

December 17, 2021 Alan Nisselson (anisselson@windelsmarx.com)

A Member of the Firm

Windels Marx Lane & Mittendorf, LLP

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